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Spouse's signature. If a joint return, **both** must sign.

Date

Date

Form 8453-OL (2005) Page **2**

General Instructions



You may be able to file a completely paperless return! Your tax preparation software should contain information

about using a self-select personal identification number (PIN) instead of filing Form 8453-OL. Or, you can go to the IRS website at www.irs.gov.

Purpose of Form

Use Form 8453-OL to:

- Authenticate the electronic portion of your 2005 Form 1040, 1040A, or 1040EZ,
- Send any required paper forms (do not send Forms W-2, W-2G, or 1099-R), and
- Provide your consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of federal taxes owed and/or a payment of estimated tax.

Who Must File

If you are filing a 2005 Form 1040, 1040A, or 1040EZ through an intermediate service provider and/or transmitter and you do not use a self-select PIN, you must file a signed 2005 Form 8453-OL with the IRS.

Note. Do not mail a copy of your electronically filed Form 1040, 1040A, or 1040EZ to the Internal Revenue Service (IRS).

When and Where To File

Mail Form 8453-OL to the IRS on the next working day after you have received acknowledgment from your intermediate service provider and/or transmitter that the IRS has accepted your electronically filed return. The address should be included in your acknowledgment message. If not, mail Form 8453-OL to the IRS at the applicable address shown in the chart below. If you do not receive an acknowledgment, you must contact your intermediate service provider and/or transmitter.

Line Instructions

Declaration control number (DCN). The DCN is a 14-digit number assigned to your return by your intermediate service provider and/or transmitter. It should be included in your acknowledgment message. Clearly print or type the DCN in the top left corner of Form 8453-OL. The first two digits are always "00". The next six digits are the electronic filer identification number (EFIN). The next five digits are the batch number and serial number. The "6" represents the year the return is filed (2006).

Example. The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-6.

Name and address. If you received a peel-off name and address label from the IRS, put the label in the name area. Cross out any incorrect information and print the correct information. Add any missing items, such as your apartment number. If you did not receive a label, print or type the information in the spaces provided.

P.O. box. Enter your box number only if the post office does not deliver mail to your home.

Note. The address must match the address shown on your electronically filed return.

Social security number (SSN). Be sure to enter your SSN in the space provided on Form 8453-OL. If a joint return, list the SSNs in the same order as the first names.

Part I—Tax Return Information

Line 5. Do not include any payment with Form 8453-OL. The method of payment depends on whether you check the box on line 6b or 6c. For details, see the instructions for Part II.

Part II—Declaration of Taxpayer

Note. You must check all applicable boxes on line 6.

If there is an amount on line 5 and you check box 6b and are paying by check or money order, do not attach your payment to Form 8453-OL. Instead, mail it by April 17, 2006, with Form 1040-V to the IRS at the applicable address shown on that form. If you do not have a Form 1040-V, you may be able to get it from your intermediate service provider and/or transmitter. You can also see your tax return instruction booklet for other ways to get forms or go to the IRS website at www.irs.gov.

If you check box 6c, you must ensure that the following information relating to the financial institution account is provided in the tax preparation software.

- Routing number.
- Account number.
- Type of account (checking or savings).
- Debit amount.
- Debit date (date you want the debit to occur).

Signatures. Your electronically transmitted return will not be considered complete, and therefore filed, unless and until the IRS receives your signed Form 8453-OL. If a joint return, your spouse must also sign. A Form 8453-OL signed by an agent must have a power of attorney attached that specifically authorizes the agent to sign the return. To do this, you can use Form 2848, Power of Attorney and Declaration of Representative.

Refunds. Your refund should be issued within 3 weeks after the IRS has accepted your return. However, some refunds may be delayed because of compliance reviews to ensure that returns are accurate.

Refund information. You can check on the status of your 2005 refund if it has been at least 3 weeks from the date you filed your return. To check on the status of your 2005 refund, do one of the following:

- Go to www.irs.gov and click on Where's Mv Refund.
- Call 1-800-829-4477 for automated refund information and follow the recorded instructions.
- Call 1-800-829-1954.

IF you live in:	THEN mail Form 8453-OL to:					
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin, APO/FPO New York addresses	Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Operations Andover, MA 05544-0254					
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Kentucky, Louisiana, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Carolina, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming, APO/FPO addresses (other than APO/FPO New York addresses) foreign and U.S. possession addresses, returns containing U.S. possession forms or Forms 2555, 2555-EZ, 8833, 8854, or 8891	Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Branch Austin, TX 73344-0254					

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form

displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.